



North Dakota Income Tax Withholding Return

Office Of State Tax Commissioner

SFN 28229 (9-97)

Form
306

-This Return Must Be Filed Even Though No Wages Were Paid Or Tax Withheld-

QUARTER ENDING: MARCH 31, 2004

DUE DATE: APRIL 30, 2004

20041

If Address And Zip Code Are Not Correct, Make Necessary Changes

XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXX XX XXXXX-XXXX

Identification
Number -

XXXXXXXXXX-XX

If you have been assigned a new federal
ID #, check this box and enter your new

ID # here _____ - _____ (C)

For
Office
Use Only

(E)

(A)

If this is a final return, check appropriate box:

If business was permanently discontinued, enter date _____ and check this box (O)

If you no longer have employees subject to state income tax withholding, check this box (N)

If business was sold, please check this box and give the business name and address of the new owner (X)

Name of New Owner	Address	City	Zip Code
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- TOTAL NORTH DAKOTA INCOME TAX WITHHELD THIS PERIOD ➤ \$
- PENALTY (SEE INSTRUCTIONS ON TAXPAYER'S COPY) ➤ \$
- INTEREST (SEE INSTRUCTIONS ON TAXPAYER'S COPY) ➤ \$
- TOTAL DUE - REMIT THIS AMOUNT Please make check or money order
payable to: **State Tax Commissioner** \$

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Signature of Addressee	Title	Date	Preparer's Signature	Date
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☐ OPR

Please Do Not Write In This Space

Mail To: Office Of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, North Dakota 58505-0554

General Instructions

Your compliance with the following instructions will expedite the handling of your return and avoid possible penalties for deficiencies

Who Must File

Form 306, North Dakota Income Tax Withholding Return must be filed by every employer who withheld or is required to withhold North Dakota income tax from wages paid to employees during the period covered by this return. The period covered by this return is printed at the top of Form 306.

When To File

Except as provided below under "**Annual filing**," Form 306, North Dakota Income Tax Withholding Return, must be filed for each calendar quarter on or before the following due dates:

Quarter Covered	Quarter Ending	Due on or before
January, February, March	March 31	April 30
April, May, June	June 30	July 31
July, August, September	September 30	October 31
October, November, December	December 31	January 31

Annual filing. Annual filers must file Form 306 for the entire year on or before January 31 following the end of the calendar year.

Where To File Return

Please mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0594.

Remittances

Remit only North Dakota Income Tax withheld from employees' wages. Do not include any other payment such as sales tax, federal income tax withheld, etc.

Where To Get Forms And Assistance

If you need forms or assistance, please call (701)328-3125 between 8:00 a.m. and 5:00 p.m. (Central Time), Monday through Friday (except holidays). The speech or hearing impaired may call toll-free through Relay North Dakota at 1-800-366-6888. You may also obtain a registration form, withholding guideline, submit questions or comments, and find other information on our Internet home page at www.ndtaxdepartment.com. Or you may write to the address shown above under "Where To File Return."

Preaddressed forms (306) will be mailed by the Office of State Tax Commissioner to registered employers at the end of each reporting period. *Should an employer not receive a form, the employer should notify the Office of State Tax Commissioner. Failure to receive a form does not relieve the employer from the obligation of filing a timely return.*

The returns must be used only for the time period indicated on the return and cannot be used by anyone except the person or firm whose name is printed on the return.

If you incorrectly reported North Dakota income tax withheld in a prior period, contact the Office of State Tax Commissioner and the necessary form will be mailed to you for reporting the correct amount.

Final Returns

If you have gone out of business, indicate that this is your final return by marking the appropriate box on your withholding return. This will enable the Office of State Tax Commissioner to close your account.

Transmittal Of Wage And Tax Statements (Forms W-2)

At the end of each calendar year all employers who were registered to withhold state income tax for that year will receive Form 307, Transmittal of Wage and Tax Statements (Forms W-2). This form must be completed and returned to the Office of State Tax Commissioner even though your withholding account may be closed. The "copy for city or state" of the six-part federal optional Form W-2 must accompany Form 307.

Penalty And Interest Provisions

If a tax is due, the entire amount due must be paid when the return is filed. Payment should be made by check or money order payable to "State Tax Commissioner." Do not send cash or stamps. If a return is not filed, or if a payment is not made, on or before the due date, the law provides penalty and interest charges for the delinquency.

Penalty. Penalty applies at 5 percent of the tax due or \$5, whichever is greater, for the first month delinquent. In addition, penalty applies at a rate of 5 percent of the tax due for each of the following four months delinquent. The total penalty may not exceed 25 percent of the tax due.

Interest for late filing or payment. In addition to the penalty charge, there is an interest charge of 1% per month for each month (or fraction of a month) on the unpaid portion of the tax due, except for the month in which the return and payment were due.

Interest for filing extension. If an extension to file the income tax withholding return was granted by the Office of State Tax Commissioner, no delinquency results if the return is filed and the tax due (if any) is paid on or before the extended due date. However, interest at the rate of 12% per annum is charged on the amount of any tax due from the original due date to the earlier of the extended date or the date the tax is paid.

Before Inserting Return In Envelope Please Check The Following:

1. Have you filled out all data pertinent to your business?
2. Does your identification number appear on the return?
3. Are the return and remittance properly signed?
4. Is the remittance made payable to "State Tax Commissioner?"